

CLAIMS

1. A rewritable and erasable writing sheet comprising  
a base film, and  
5 a rewritable and erasable information recording layer formed on the base film,  
the information recording layer comprising a mat material composed of silicone  
particles, and a release material.
  
- 10 2. A rewritable and erasable writing sheet according to claim 1, wherein the particle  
sizes of said silicone particles are from 1 to 3  $\mu\text{m}$ .
  
- 15 3. A rewritable and erasable writing sheet according to claim 1 or 2, wherein said mat  
material is present in an amount of 3-10 wt% based on the weight of the information  
recording layer.
  
- 20 4. A rewritable and erasable writing sheet according to any one of claims 1 to 3,  
wherein said mat material is partially exposed at the surface of the information recording  
layer.
  
5. A rewritable and erasable writing sheet according to any one of claims 1 to 4,  
wherein said release material comprises a polymer with long-chain aliphatic groups.